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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations further amend the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1990 (“the principal Regulations”).

Regulation 3 amends regulation 4 of the principal Regulations in two respects. Firstly, regulation 4 is made subject to the new regulations 6A and 6B which are inserted by regulation 4 of these Regulations. Secondly, provision is made for the determination of an effective date in relation to an alteration of a local non-domestic rating list which reflects the fact that a hereditament has become or has ceased to be domestic property.

Regulation 4 substitutes new regulations 6A and 6B for regulation 6 of the principal Regulations. The effect of the new regulation 6A is that, subject to certain exceptions, the effective date in relation to any alteration made on or after 1st April 1992 to a local non-domestic rating list is the date determined in accordance with regulation 4 of the principal Regulations or, if later, 1st April 1992. The exceptions relate to proposals and certain alterations made before 1st April 1992, where the effective date is that which would have been determined if these Regulations had not been made, and to cases where the ratepayer requires an effective date earlier than 1st April 1992.

The new regulation 6B relates to alterations made before 1st April 1992. It allows a ratepayer, in certain circumstances, to require the valuation officer to substitute an earlier date for the effective date shown in the list.